

State of South Dakota

EIGHTY-FIRST SESSION LEGISLATIVE ASSEMBLY, 2006

735M0518

SENATE BILL NO. 127

Introduced by: Senators McCracken, Dempster, Duniphan, Gray, Hansen (Tom), Kelly, Koetzle, Kooistra, Lintz, Moore, Olson (Ed), and Smidt and Representatives Cutler, Hanks, Hennies, Kraus, O'Brien, Rave, and Roberts

1 FOR AN ACT ENTITLED, An Act to revise the notice of sale of real property for taxes.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-23-3 be amended to read as follows:

4 10-23-3. The notice required by § 10-23-2 shall contain a notification that all real property
5 on which the taxes of the preceding year or years remain unpaid will be sold; and of the time and
6 place of the sale ~~and the notice must.~~ The notice shall also contain a list of the real property to
7 be sold on which the taxes of the preceding year or years were unpaid as of the close of business
8 on the first Monday of December, the name of the parties, ~~against whom it is assessed~~ who are
9 the owner of record, and the amount of taxes due. The owner of record is the owner of property
10 as recorded in the office of the register of deeds.

